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**Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025**

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA, NEW DELHI-110002**

**AUDIT REPORT OF OFFICE OF SALAAM BALAK TRUST FOR APNA GHAR OPEN
SHELTER, 2ND FLOOR, GALI NO. 11, MULTANI DHANDA, PAHARGANJ, DELHI
FOR THE PERIOD 2021-22 to 2024-25.**

INTRODUCTION

The Internal Audit Report on the accounts of Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi for the period 2021-22 to 2024-25 was conducted by the field Audit Party No. XV comprising of Smt. H. Radha Devi, IAO/Sr.A.O. & Sh. Y.P. Soni, Consultant. The audit was conducted during 07 working days between 02.01.2026 to 12.01.2026 (07 working days).

AIMS AND OBJECTIVES

Salaam Baalak Trust provides a sensitive and caring environment for street and working children in difficult circumstances. It seeks to provide a platform for realize their full potential, their right to a safe and secure space, education, and nutrition. To create a nurturing environment that can foster physical and mental growth of street and working children in difficult circumstances to allow them to experience to their childhood and make their dreams into reality.

H.O.D. / H.O.O. / D.D.O's / CASHIERS

The following officers have served as HOD/HOO/DDO/Cashier during 2021-22 to 2024-25:

S. No.	Name	Designation	Period
1.	Mr. A.K.Tiwari	HOD / HOO / DDO	01.04.2021 to till Date
2.	Mr. Teppala Narayana Rao	Cashier	01.04.2021 to till Date

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Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025

VACANCY STATEMENT (Open Shelter)

Sl. No.	Designation / Post	Sanctioned Staff as per Mission Vatsalya	Filled	Vacant
1	Coordinator cum Counsellor	1	1	0
2	Social Worker	1	1	0
3	Care Giver	2	2	0
4	Outreach Worker cum Educator	3	3	0
5	Helper	1	1	0

DETAILS OF CHILDREN

Open Shelter

Financial Year	At the beginning of the year	New added	Transferred / Restored	At the end of the year
2021-22	41	171	187	25
2022-23	25	504	484	45
2023-24	45	706	717	34
2024-25	34	748	746	36

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**Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025**

Financial Statement for the year 2021-22 to 2024-25

F.Y 2021-22	
Head	Amount (Rs.)
Unspent Balance as on 01.04.2019 (As per LFA Audit Report)	62,835/-
GIA From Govt of NCT of Delhi	
Grant Vide No F.61(1534)Financial Proposal/dd(ICPS)DWCD/2021-22/19143-44-dated-25.11.2021	4,65,672/-
Grand Vide NO No F.61(1534)Financial Proposal / dd(ICPS)DWCD/2021-22/7621-22-dated-18.07.2022	22,85,652/-
Less NGO Contribution	(2,28,565/-)
Less Unspent as per LFA Report	(62,835/-)
Less 1 st installment	(4,65,672/-)
Total Grant (Including Unspent Balance)	20,57,087/-
Bank Interest	2,969/-
Total Income	20,60,056/-

Actual Expenditure & Admissibility as per Pattern of Assistance for the F.Y - 2021-22

Sl. No	Head of Accounts	Amount	Admissible as per Pattern of Assistance
1	Maintenance @ Rs. 2000 Per child per month (food @ Rs.1400 and Rs.600 for clothing, medicine, soap oil etc)Rs-2000*25*12	10,80,000/-	10,80,000/-
2	Open Shelter @Rs. 17500/- per month	1,10,052/-	1,10,052/-
3	Water & Electricity charges @Rs. 2600/- per month	31,200/-	31,200/-
4	Contingencies (postage, stationary, telephone, photocopy etc.) @Rs. 2600/- per month	31,200/-	31,200/-
5	Transportation charges @Rs. 2600/- per month	31,200/-	31,200/-
6	Miscellaneous for outings, books for library, play materials, educational/sports equipment, etc. @Rs. 4000/- per month	48,000/-	48,000/-
7	Salary	9,54,000/-	9,54,000/-
	Total Expenditure	22,85,652/-	22,85,652/-
	Less 10% NGO Contribution		22,85,65/-
	Total Expenditure as per GIA Received		20,57,087/-

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**Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025**

F.Y 2022-23	
Head	Amount
Unspent Balance as on 01.04.2022	2,969/-
GIA From Govt of NCT of Delhi	
Grant Vide No F.61(1886)Financial Proposal/dd(ICPS)DWCD/2022-23/20201-03dated-19.01.2023	6,28,274/-
Grant Vide NO No F.61(1886)Financial Proposal/dd(ICPS)DWCD/2022-23/-dated	6,28,274/-
Grant Vide No F.61(1886) Financial Proposal/dd (ICPS)DWCD/2022-23/18022-24-dated-31.01.2024	14,60,418/-
Less Adjusted As per LFA Audit Report(55030/- + 41100) = (96,130/-)	28,13,096/-
Less 1 st Installment	(6,28,274/-)
Less 2 nd Installment	(6,28,274/-)
Total Grant (Including Unspent Balance)	27,19,935/-
Add : Adjusted As per LFA Audit Report	96,130/-
GRAND TOTAL	28,16,065/-
Bank Interest	3,353/-
Total Income	28,19,418/-

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Actual Expenditure & Admissibility as per Pattern of Assistance for the F.Y -2022-23

Sl. No	Head of Accounts	Amount	Admissible As per Pattern of Assistance
1	Maintenance @ Rs. 2500 Per child per month (food, clothing, medicine, soap, oil supplementary education etc.) for 25 children.	10,50,000/-	10,50,000/-
2	Administrative Expenses (water, Electricity, Transportation, rent for hired Building including 3 Contact Points, Miscellaneous (for outing, for books for library, Play Materials, Educational/sports equipment etc.) and Contingency (postage, Stationary, Telephone, Photocopy etc.)	5,00,000/-	5,00,000/-
3	Salary of Staff for One Year(Remuneration)	12,63,096/-	12,63,096/-
	Total Expenditure	28,13,096/-	28,13,096/-

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Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025

F.Y 2023-24	
Head	Amount
Unspent Balance as on 01.04.2023	6,322/-
GIA From Govt of NCT of Delhi	
Grant Vide No F.61(2168)Financial Proposal/dd(ICPS)DWCD/2024/21319-21 dated-14.03.2024	12,56,548/-
Grant Vide NO No F.61(2168)Financial Proposal/dd(ICPS)DWCD/2024/12798-12800,Dated-06.11.2024	12,56,548/-
Total Grant (Including Unspent Balance)	25,19,418/-
Bank Interest	4,528/-
Total Income	25,23,946/-

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Actual Expenditure & Admissibility as per Pattern of Assistance for the F.Y -2023-24

Sl. No	Head of Accounts	Amount	Admissible As per Pattern of Assistance
1	Maintenance @ Rs. 2500 Per child per month (food, clothing, medicine, soap, oil supplementary education etc.) for 25 children.	7,50,000/-	7,50,000/-
2	Administrative Expenses (water, Electricity, Transportation, Rent for hired Building including 3 Contact Points, Miscellaneous (for outing, for books for library, Play Materials, Educational/sports equipment etc.) and Contingency (postage, Stationary, Telephone, Photocopy etc.)	5,00,000/-	5,00,000/-
3	Salary of Staff for One Year(Remuneration)	12,63,096/-	12,63,096/-
	Total Expenditure	25,13,096/-	25,13,096/-

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**Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025**

F.Y 2024-25	
Head	Amount
Unspent Balance as on 01.04.2024 (As per LPA Audit Report)	10,850/-
GIA From Govt of NCT of Delhi	
Grant Vide No F.61(2396)SBT/OPEN SHELTER/DD(CPDU)DWCD/2025/8801-05 dated-08.08.2025	25,13,096/-
Total Grant (Including Unspent Balance)	25,23,946/-
Bank Interest	1,576/-
Total Income	25,25,522/-

Actual Expenditure & Admissibility as per Pattern of Assistance for the F.Y -2024-25

Sl. No	Head of Accounts	Amount	Admissible As per Pattern of Assistance
1	Maintenance @ Rs. 2500 Per child per month (food, clothing, medicine, soap, oil supplementary education etc.) for 25 children.	7,50,000/-	7,50,000/-
2	Administrative Expenses (water, Electricity, Transportation, Rent for hired Building including 3 Contact Points, Miscellaneous (for outing, for books for library, Play Materials, Educational/sports equipment etc.) and Contingency (postage, Stationary, Telephone, Photocopy etc.)	5,00,000/-	5,00,000/-
3	Salary of Staff for One Year(Remuneration)	12,63,096/-	12,63,096/-
	Total Expenditure	25,13,096/-	25,13,096/-

SUMMARY OF FINANCIAL STATEMENTS 2021-22 TO 2024-25

Financial Year	Unspent Balance of Previous Year	GIA Received	Bank Interest earned during the year	Expenditure	Balance
2021-22	62,835/-	20,57,087/- (inclusive of unspent amount of Rs. 62835/-)	2,969/-	20,57,087/-	2,969/-
2022-23	2,969/-	28,16,065/- (inclusive of adjustment amount of Rs. 96,130/-)	3,353/-	28,13,096/-	6,322/-
2023-24	6,322/-	25,19,418/-	4,528/-	25,13,096/-	10,850/-
2024-25	10,850/-	25,23,946/-	1,576/-	25,13,096/-	12,426/-

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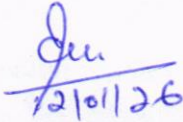
Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025

STATUTORY AUDIT

Statutory audit of the **Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi** has never been conducted till date.

MAINTENANCE OF RECORDS

The maintenance of record of Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi for the period 2021-22 to 2024-25 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes.


21/01/26

(Y. P. SONI)
Consultant
Audit Party No. XV


12/1/26

(H. RADHA DEVI)
Inspecting Audit Officer
Audit Party No. XV

PART - I

OLD AUDIT REPORT

There were 05 audit paras outstanding for the period to 2016-2018 to 2020-2021 involving NIL recovery. On the basis of reply, 02 paras with nil recovery were fully settled. Hence, remaining 03 outstanding old audit paras with NIL amount have been incorporated in Current Audit Report.

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
2016 - 2018 to 2020 - 2021	1 to 5	05	02 (fully settled)	03

Details of Old Recoveries

Period	S. No. of Para	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
			Raised	Amount Recovered/ Regularized	Balance
NIL					

CURRENT AUDIT

During the course of current audit, 03 Observation memos & 07 record Memos were issued highlighting various irregularities. Recoveries to the tune of ₹0/- (NIL) were pointed out by the Audit.

The Office of the Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi has not submitted reply of any observation memo. Hence, all 03 observation memos have been converted into 02 Paras with Nil recovery and 01 TAN incorporated in Current Audit Report Part-II.

Detail of Current Recoveries in r/o Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi .

Memo No.	Detail of Para	Details of Recovery (In ₹)	Recovered on the spot (In ₹)	Balance to be recovered (In ₹)	Whether PARA / TAN
NIL					

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**Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025**

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by **Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi** for the period 2021-22 to 2024-25. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by **Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with **Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi**. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

Y.P. Soni
12/01/26

(Y. P. SONI)
Consultant
Audit Party No. XV

H. Radha Devi
12/1/26

(H. RADHA DEVI)
Inspecting Audit Officer
Audit Party No. XV

Directorate of Audit

C-Block, Level-4, Delhi Sachivalaya,
New Delhi - 110 001

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दिल्ली सरकार
Govt. of NCT of DELHI

old Paras

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Local Fund Accounts (LFA)						
Sub department: Salaam Balak Trust for Apna Ghar Children Home Proj. 2nd Floor, Gali No.11, Multani Dhanda, Pahargan						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	2016	2018	1		Non maintenance of Records/Registers.	0
2	2018	2021	1		Regarding Memorandum of Understanding & Pattern of Assistance	0
3	2018	2021	2		Non adjustment of unspent balance of Grant-in-Aid alongwith interest earned thereon	0
4	2018	2021	4		Over booking of Grant-in-Aid A/c with respect to maintenance	0
5	2020	2021	3		Over booking of Grant-in-Aid A/c with respect to Water and Electricity Charges	0

* NOTE:
'O'- Outstanding Paras.
'R'- Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

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fully settled
 fully settled

Total Paras - 05
 fully settled - 03
 o/s Paras - 02
 with nil
 recovery.

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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA
I.P. ESTATE, NEW DELHI-110002**

No.F.15(62)/Audit/LFA/2018-21/

Dated:-

To

The Secretary,
Department of Women & Child Development,
Govt. of NCT of Delhi,
GLNS Complex, Delhi Gate,
New Delhi-110002

Sub:- LFA Audit Report in r/o Salaam Balak Trust, Gali No. 11, Multani Dhanda, Pahar Ganj, New Delhi - 110055 for the period 2018-19 to 2020-21.

Sir/Madam,

I am directed to forward herewith LFA Audit Report in r/o Salaam Balak Trust, Gali No. 11, Multani Dhanda, Pahar Ganj, New Delhi - 110055 for the period 2018-19 to 2020-21. The Audit Report contains **Total 05 Paras (01 old outstanding paras with Nil recovery and 04 New Paras of current audit report with recovery of Rs. 96,130/-) with Total recovery of Rs. 96,130/- (Ninety Six Thousand One Hundred Thirty Only).**

It is requested that all the guidelines/instructions related to GIA may be strictly followed. The Salaam Balak Trust may also be advised to submit the replies of outstanding current audit paras, raised in this report duly vetted by Administrative Department.

This issues with the prior approval of Competent Authority.

Yours faithfully,

Encls. As above

SENIOR ACCOUNTS OFFICER (AUDIT)

No.F.15(62)/Audit/LFA/2018-21/ 937-939

Dated:- 22/02/22

Copy forwarded for information and necessary action to:-

1. ✓ HOO/DDO, Salaam Balak Trust, Gali No. 11, Multani Dhanda, Pahar Ganj, New Delhi - 110055 for the period 2018-19 to 2020-21.
2. The Dy. Secretary, Expenditure - V, Finance Department, 4th Level, A-Wing, Delhi Sachivalaya, New Delhi - 110002

Encls. As above

Y. Smt 21/2/22

SENIOR ACCOUNTS OFFICER (AUDIT)

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20-22

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report of Salaam Balak Trust, Gali No. 11, Multani Dhanda, Paharganj, New Delhi for the period 2018-2021.

INTRODUCTION:-

The I.A.R. on the accounts of Salaam Balak Trust, Gali No. 11, Multani Dhanda, Paharganj, New Delhi for the period 2020-2021 was conducted by field audit party no.-II comprising of Sh. Varun Rahal, Sr.AO/IAO, Sh. Jai Prakash, AAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 22.12.2021 to 24.12.2021 (03 working days).

AIMS AND OBJECTIVES

Since 1988, Salaam Baalak Trust has been working for street and working children. We have 7 shelter homes, 10 contact points and 3 Childlines through which we reach out to 10,000 children every year. Through our programs, we provide education, food, medical, psychological and holistic development services to the children. Our vision is to provide a platform, a safe and secure space where every child can blossom to his/her full potential. SBT provides a sensitive and caring environment for street and working children, and those in difficult circumstances. It seeks to provide a platform for children to realize their full potential, their right to a safe and secure space, education, and health and nutrition. To create a nurturing environment that can foster physical and mental growth of street and working children in difficult circumstances. To allow them to experience their childhood and make their dreams into reality!

H.O.D/H.O.O/DDO's/CASHIERS

The following official have served as HOD/HOO/DDO/Cashier during 2018-21.

HOD

S.No.	Name of the officer	Post	Period
01.	A.K. Tiwari	Executive Council Member	01-04-2018 to 31-03-2021

HOO

S.No.	Name of the officer	Post	Period
01.	A.K. Tiwari	Executive Council Member	01-04-2018 to 31-03-2021

DDO

S.No.	Name of the officer	Post	Period
01.	A.K. Tiwari	Executive Council Member	01-04-2018 to 31-03-2021

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Cashier

S.No.	Name of the officer	Post	Period
01.	T. Narayan Rao	Accountant	01-04-2018 to 31-03-2021

Income and Expenditure for the year 2018-2021

M/s.Rohit Sethi & Associates, has audited the accounts for the year 2018-19 & 2019-20 and M/s. Deepak A Gupta & Associates has audited the accounts for the year 2020-21, according to the Income and Expenditure Accounts and Receipt and Payment Accounts prepared for the scheme and appended with the balance sheet, the financial position has been worked out as under:-

1. 2018-19

s.no.	Grant received	Amount
1	Unspent balance as on 01.04.2018	62835
2.	Full & Final installment of GIA received from WCD Department vide letter no.F.61(1072)/ICPS-Financial proposal/DD(SCPS)/DWCD/18-19/2005-06 dated 26.04.19	1617335
	Withheld installment of GIA received from WCD Department vide letter no. not provided dated Nil	539112
	Total GIA	2156447
3	Expenditure	
	1.Maintenance	1128000
	2.Rent of hired building	172452
	3.Water and Electricity charges	31200
	4.Contingency	31200
	5.Transport charges	31200
	6.misc	48000
	7.Salary	954000
4.	Expenditure	2396052
5.	Less:- NGO share 10%	239605
6	Total Expenditure	2156447
5	Unspent balance as of 31.03.2019	62835

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2. 2019-20

s.no.	Grant received	Amount
1	Unspent balance as on 01.04.2019	62835
2.	Istinstallment of GIA received from WCD Department vide letter no.F.61(1072)/ICPS-Financial proposal/DD(SCPS)/DWCD/18-19/26446-47 dated 28.02.20	1078224
	2 nd & Finalinstallment of GIA received from WCD Department vide letter no.F.61(1072)/ICPS-Financial proposal/DD(SCPS)/DWCD/18-19/1964 dated 30.03.20	1065263
	Total GIA	2143487
3	Expenditure 1.Maintenance 2.Rent of hired building 3.Water and Electricity charges 4.Contingency 5.Transport charges 6.misc 7.Salary	1176000 110052 31200 31200 31200 48000 954000
4.	Expenditure	2381652
5.	Less:- NGO share 10%	238165
6	Total Expenditure	2143487
5	Unspent balance as of 31.03.2020	62835

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Statutory Audit:-

Statutory Audit of Salaam Balak Trust ApnaGhar Open Shelter for Boys DDA Community Centre - 2nd Floor, Gali No.11, MultaniDanda, Paharganj, New Delhi-110055 has not been conducted up to till date

Vacancy Statement

S. No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1.	Project Coordinator	01	01	No Vacancy
2.	Social Wprker	01	01	No Vacancy
3.	Care giver	02	02	No Vacancy
4.	Outreach Worker	03	03	No Vacancy
5.	Helper	01	01	No Vacancy

Maintenance of Records:-

The maintenance of records of Salaam Balak Trust, Gali No. 11, MultaniDhanda, Paharganj, New Delhi for the period 2018-2021 was found satisfactory subject to observations made in Current Audit Report.

Old Audit Report

There were 02 outstanding audit para with the outstanding recovery of Rs. Nil in respect of Salaam Balak Trust, Gali No. 11, MultaniDhanda, Paharganj, New Delhi. No reply has been submitted by the Unit., hence, 01 outstanding audit para is taken as fresh and balance 01 para along with recovery of Rs. Nil have been incorporated in Part-II old Report.

S.No.	Year	Total Para's + TAN	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
					NIL		

Current Audit Report (2018 – 2021)

During the course of current audit, 05 audit memos highlighting various irregularities/recovery to the tune of Rs. 96130/- were issued. On the basis of reply submitted by the office of Salaam Balak Trust, Gali No. 11, MultaniDhanda, Paharganj, New Delhi. 01 memo has been settled, the remaining 04 audit memos have been converted into 04 Paras and NIL TAN which are incorporated in current audit.

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Details of Current Recovery (Audit Period 2020-21)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (inRs.)	Para. No.
4	55030	-----	55030	3
5	41100	-----	41100	4
Total	96130	-----	96130	

The internal audit report has been prepared on the basis of information furnished and made available by **Salaam Balak Trust, Gali No. 11, Multani Dhanda, Paharganj, New Delhi.**

The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(VARUN RAHAL)
(IAO Party -II)

3. 2020-21

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s.no.	Grant received	Amount
1	Unspent balance as on 01.04.2020	62835
2.	Istinstallment of GIA received from WCD Department vide letter no.F.61(1072)/ICPS-Financial proposal/DD(SCPS)/DWCD/18-19/19607-08 dated 26.02.21	535872
	Full & Final installment of GIA received from WCD Department vide letter no.F.61(1072)/ICPS-Financial proposal/DD(SCPS)/DWCD/18-19/1455--56 dated 05.05.21	1326815
	Total GIA	1862687
3	Expenditure	
	1.Maintenance	864000
	2.Rent of hired building	110052
	3.Water and Electricity charges	31200
	4.Contingency	31200
	5.Transport charges	31200
	6.misc	48000
	7.Salary	954000
4.	Expenditure	2069652
5.	Less:- NGO share 10%	206965
6	Total Expenditure	1862687
5	Unspent balance as of 31.03.2019	62835

Year	Unspent Balance of the last year	Grant-in Aid	Exp.	Unspent Balance
2018-19	62835	2156447	2156447	62835
2019-20	62835	2143487	2143487	62835
2020-21	62835 ✓	1862687	1862687	62835

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Directorate of Audit

Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001



Bhagidari

List of Para Orders

View Details

Department : Local Fund Accounts (LFA)							
Sub department: Salaam Balak Trust for Apna Ghar Children Home Proj. 2nd Floor, Gali No. 11, Multani Dhand, Paharganj							
No.	Start Year	End Year	Para No.	Sub Para	Subject	Status	Outstanding Amount (in Rs.)
1	2015	2016	1		Adjustment of Unspent Balance of Rs. 62,830/-	O	
2	2016	2018	1		Non maintenance of Records/Registers	O	

- NOTE:**
- Outstanding Paras.
 - Reply submitted by the Department/Units.
 - Comment by the Directorate of Audit on reply submitted.

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S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status	Outstanding Amount (in Rs.)
1	2015	2016	1		Adjustment of Unspent Balance of Rs. 62,835/-	O	
2	2016	2018	1		Non maintenance of Records/Registers	O	

NOTE:
 O - Outstanding Paras.
 R - Reply submitted by the Department/Units.
 C - Comment by the Directorate of Audit on reply submitted.

Back

Sub department: Salaram Balak Trust for Apna Ghar Children Home Proj. 2nd floor, Gali No. 11, Mubarak Pur, Delhi, 110001
 Department: Local Fund Accounts (L.F.A.)

Page 1 of 1

List of Para (Order by)

Bhagidari

LOGIN FORM

Directorate of Audit
 C-110, Level-4, Delhi Sachivalaya,
 New Delhi - 110 001

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**DIRECTORATE OF AUDIT
LOCAL FUND ACCOUNT
GOVERNMENT OF N.C.T. OF DELHI
4th LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - LFA on accounts of Salaam Baalak Trust, 2nd Floor, DDA Community Centre, Paharganj, Multani Dhanda, Delhi-110055, for the period 2016-18.

The LFA on the accounts of Salaam Baalak Trust, 2nd Floor, DDA Community Centre, Paharganj, Multani Dhanda, Delhi-110055, for the period 2016-17 to 2017-18, were test audited by the Audit Party No. XV comprising of Smt. Neelam Bala Notra, AO. Sh. P.N.Sahay, A.A.O. and Smt. Rekha, Sr. Asstt. From 09/01/2019 to 11/01/2019 (3 working days).

Introduction:

Salaam Baalak Trust was set up in 1988 after the success of Mira Nair's film "Salaam Bombay" with the vision of working towards creating a trust of equitable society that respect the right of the child to the education, health, nutrition, recreation and participation etc. Salaam Baalak Trust (Apna Ghar), open shelter started functioning since 2011 for boys between 5-18 years. Today, it provides a home, away from home over 26 who have run away from their home due to abject poverty and often accompanied by physical, mental abuse and are referred by Child Welfare Committee (CWC).

Pattern of Assistance:

As per pattern of funding detailed in Annexure-I of letter No.61(955)/Financial Proposal/DD/ICPS/DWCD/2016-17/43509-10, dated 31/03/2017 and No.61(955)/Financial Proposal/DD/ICPS/DWCD/2016-17/56678-679, dated 28/03/2018 of State Child Protection Society, Department of Women and Child Development, Delhi, the NGO is entitled for Maintenance (Food, clothing, soap etc.) grant @ Rs. 2000/- per child per month, contingency @ 2600/-, water & Electricity Charges @ 2600/- per month, Transportation charges @ Rs. 2600/- per month, Misc. for outings Rs. 4000/- per month, Rent @ Rs. 20100 per month, salary @ Rs. 79500/- per month.

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2016-18

Year	Unspent Balance of the last year (in Rs.)	Grant-in-Aid (in Rs.)	Exp. (in Rs.)	Unspent Balance (in Rs.)
2016-17	62835	1782767	1782767	62835
2017-18	62835	1810847	1810847	62835

Detail of Filled / Vacant posts as on 31/08/2018:-



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Statutory Audit

The audit of DACR/AGCR was not conducted as per information provided by the Trust

Maintenance of Records

The maintenance of records of Salaam Baalak Trust, 2nd Floor, DDA Community Paharganj, Multani Dhanda, Delhi-110055, for the period 2016-18 was found subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I

Old Internal Audit Report

There is 01 old outstanding Audit Para to the period 2015-16 which is in our current report.

Part-I (Old audit report)

Sr. No.	Year	Total Para Outstanding	Para Settled	Outstanding Para
1.	2015-16	01	0	01
Total		01	0	01

Recoveries

Adjustment of un-spent balance of Rs. 62835/-

Current Audit Report PART-II

During the course of current audit, 03 audit memos were issued, out of which 02 memos highlighting various irregularities. The 2 memos have been converted into reference to Audit Memo Nos. 01 and 01 TAN with reference to audit Memo No. 01 of current recovery is NIL.

The Accounts of Salaam Baalak Trust, 2nd Floor, DDA Paharganj, Multani Dhanda, Delhi-110055 for the period 2016-17 to 2017-18 were purely on test check basis. The accounts were compiled by Rohit Sethi & Co Chartered Accountants, 14 Barakhamba Road, New Delhi-01 for the period

According to Income & Expenditure Account Statement and Balance Sheet for year 2016-17, the financial position is worked out as under:-

Financial Year	HEAD	Amount Rs.	Total
2016-17	Opening Un-spent Balance	62835	1847
	GIA sanctioned released by Department of Women & Child Development vide	1782787	

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Head	Actual Expenditure (in Rs.)	Eligible Expenditure as per grant released	Admissible Expenditure i.e. the lowest of (2) and (3)
(1)	(2)	(3)	(4)
Salary	3024318	858600	858600
Water & Electricity	141600	28080	28080
Maintenance (Food, medicine, soap, oil etc..)	1590394	669600	669600
Transportation	130475	28080	28080
Miscellaneous	522674	43200	43200
Contingencies	211353	28080	28080
Rent for hired building (a) Open shelters @ Rs. 17,500 pm & (b) 3 contacts points @ Rs. 2600/- pm	147217	127127	127127
Total	5768031	1782767	1782767

According to Income & Expenditure Account Statement and Balance Sheet for the year 2017-18, the financial position is worked out as under:-

Financial Year	HEAD	Amount (in Rs.)	Total
2017-18	Opening Un-spent Balance	62835	
	GIA sanctioned released by Department of Women & Child Development vide Letter No. 61(955)/Financial Proposal/DD/ICPS/DWCD/2016-17/56678-679, dated 28/03/2018	1810847	1873682

Head	Actual Expenditure (in Rs.)	Eligible Expenditure as per grant released	Admissible Expenditure i.e. the lowest of (2) and (3)
(1)	(2)	(3)	(4)
Salary	2271702	858600	858600
Water & Electricity	216970	28080	28080
Maintenance (Food, medicine, soap, oil etc..)	2122768	669600	669600
Transportation	193476	28080	28080
Miscellaneous	773327	43200	43200
Contingencies	507993	28080	28080
Rent for hired building (a) Open shelters @ Rs. 17,500 pm & (b) 3 contacts points @ Rs. 2600/- pm	176246	155207	155207
Total	6262482	1810847	1810847

Summary

Year	Unspent Balance of the last year (in Rs.)	Grant -in-Aid (in Rs.)	Exp. (in Rs.)	Unspent Balance (in Rs.)
2016-17	62835	1782767	1782767	62835
2017-18	62835	1810847	1810847	62835

Audit Observations:

There was an unspent amount of G.I.A of Rs. 62835 for the period 2015-16, which was required to be adjusted by the Department of Women & Child Development while sanctioning the grant for the financial year 2016-17, but till date it is yet to be adjusted. No financial irregularities have been observed during the course of audit.

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by Salaam Baalak Trust, 2nd Floor, DDA Community Centre, Paharganj, Multani Dhanda, Delhi-110055 for the period, 2016-18. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Signature of Auditor/ Sr. Asst.
Name of Auditor/ Sr. Asst.

Signature of A.A.O: _____
Name of A.A.O: P.N.SAFA

Signature of I.A.O: _____
Name of A.O: NEELAM

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PART-I

Expenditure (in Rs.)

Head (1)	Actual Expenditure (2)	Eligible expenditure as per grant released (3)	Admissible Expenditure i.e. the lowest of (2) & (3) (4)
Maintenance	11,19,411	6,24,000	6,24,000
Rent for Hired Building	1,41,163	1,40,052	1,40,052
Water and Electricity Charges	97,965	31,200	31,200
Contingencies	2,36,072	31,200	31,200
Transportation charges	1,35,637	31,200	31,200
Miscellaneous	2,72,695	48,000	48,000
Salaries	29,98,049	9,54,000	9,54,000
Total	50,01,002	18,59,652	18,59,652

Summary

Total Income (in Rs.)	Expenditure made by the NGO (in Rs.)	Un spent amount (in Rs.)
19,22,487	18,59,652	62,835

(KRISHNAN)

PART-III CURRENT AUDIT REPORT

Para No. 01

Sub :- Adjustment of un-spent balance of Rs. 62835/-

There was an unspent balance of GIA of Rs.74,341/- as per last LFA report, the Department of Women & Child Development deducted only Rs. 11505/- as opening un-spent balance from the GIA amount from the sanction number F.61(846)ICPS/GIA/DWCD/2015-16/51356-357 dated 22.03.16 resulting in less deduction of Rs. 62835/- of the opening un-spent balance from the GIA amount of 2015-16. The same is lying as closing un spent balance as on 31.03.16 with the NGO which is required to be got adjusted by the Department of Women & Child Development while sanctioning the grant for the financial year 2016-17. No financial irregularities have been observed during the course of audit on the basis of the records produced to audit.

(KRISHNAN)

Satisfied & taken as fresh
A
IAO

PART-II

CURRENT AUDIT REPORT (2016-17 to 2017-18)

PARA No. 1

(Ref. Audit Memo No. 1, dated 09/01/18)

Sub:-Non maintenance of Records/Registers.

The following Registers/Records are not maintained by the Trust:-

- (a) Telephone, Electricity, Rent and Water Charges Registers.
- (b) Cheque Issue Register.
- (c) Record of Cheques received from Bank.
- (d) Grant-in-Aid Register.
- (e) Expenditure Register.

The above Records/Registers to be prepared and maintained in future.

Signature of I.A.O.

Name of A.O.

EXECUTIVE COUNCIL MEMBER
SALAAM BAALAK TRUST

(Ref. Audit Memo No. 02, dated 02/07/18)

TEST AUDIT NOTE
PART-III

Sub:-Discrepancies in Stock Registers(Consumable & Non-Consumable)

Rule 192 (1) and GFR 2005 stipulates that physical verification of fixed assets (Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification should be recorded in corresponding register, but the same was not found in the non consumable stock register in the Audit period of 2016-18. In addition to this, the following shortages have been found in the non consumable Stock Register.

1. No page counting certificate is endorsed on the first page of the stock register.
2. Yearly verification certificate was not appended on the stock register. It seems that yearly verification of stock was never conducted during the period.
3. Numerous cutting and overwriting were noticed in the Stock Register. HOO/DDO.
4. Items were purchased and entered at page no.160 but the details entered in the stock Register which is irregular.
5. Neither the signature issuing authority nor the signature of receiver is found in Stock Register.

The above discrepancies to be rectified and shown to the next audit.

Signature of I.A.O.

Name of I.A.O.

Address

~~EXECUTIVE DIRECTOR
SALALIA~~

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Serial no-2

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PART - II
CURRENT AUDIT REPORT
(2018-2021)

PARA No. 1:- Regarding Memorandum of Understanding & Pattern of Assistance.
(Ref. Audit Memo No. 2 dated 22.12.2021)

(A) **Memorandum of Understanding:-** The Rule 229(xi) of GFR, 2017 provides that Autonomous organisations as also others with a budgetary support of more than Rupees five crores per annum, should be required to enter into a Memorandum of Understanding with the Administrative Ministry or Department, spelling out clearly performance parameters, output targets in terms of details of programme of work and qualitative improvement in output, along with commensurate input requirements. The output targets, given in measureable units of performance, should form the basis of budgetary support extended to these organisations. The roadmap for improved performance with clear milestones should form part of the MoU.”

(B) **Pattern of Assistance :-** As per Rule 230(1)(3), all the administrative departments shall formulate a pattern of assistance in respect of the autonomous bodies/grantee institution under their administrative control, in consultation with Finance Department. All sanctions of grants-in-aid should conform to the pattern of assistance and rules governing such grants-in-aid. The administrative departments should ensure that the sanction/release of grants to considered only on the basis of viable and specific schemes drawn up in sufficient detail by the grantee institutions or organizations. The budget for such schemes should disclose, inter alia, the specific quantified qualitative targets to be attained against the outlay.

Further, the above have also been endorsed by the Finance Deptt vide O/o No.F.12/13/2010-AC/dsfa/DS-III/914-921 dated 08-07-2011.

Certified copies of the above mentioned documents duly authenticated by the Administrative Department and Finance Department may urgently be provided to the audit.

[Signature]

(5)

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Para No. 2

PARA No. 2:- Non adjustment of unspent balance of Grant-in-Aid alongwith interest earned thereon (Ref. Audit Memo No. 2 dated 23.12.2021)

During the conduct of audit, it has been observed that a certain amount of Grant-in-Aid is lying unspent at the end of each financial year as per previous audit para (2015-18). The details are given below:-

(figures in Rupees)

Year	Unspent Balance at opening (01 st April)	GIA received during the year	Expenditure during the year	Unspent Balance at closing (31 st March)
2018-19	62835	2156447	2156447	62835
2019-20	62835	2143487	2143487	62835
2020-21	62835	1862687	1862687	62835

As per conditions for release of Grant-in-Aid issued by the State Child Protection Society, Deptt. Of Women & Child Development GNCT of Delhi, " An unspent balance out of the grant will be refunded by the organization immediately after the close of the Current Financial Year unless adjusted by the Government from the subsequent grant due."

Further, Rule 230(8) of the GFR,2017 stipulates that all interests or other earnings against Grants-in-Aid or advances(other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future releases.

As per the above observation, the records/accounts statement regarding adjustment of Rs. 62,835/- plus interest earned on it w.e.f. 2015 till date may be provided to the audit..

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PARA No. 3:- Over booking of Grant-in-Aid Account with respect to Water and Electricity charges. (Ref. audit Memo No.4 dated 23.12.2021)

As per sanction order issued by State Child Protection Society, Deptt. Of Women & Child Development, GNCTD vide various letter Numbers for the financial years 2018-19, 2019-20 & 2020-21 in which Grant-in-Aid released to Salaam Baalak Trust (Apna Ghar) for running open shelter. The GIA sanctioned was subject to some conditions with respect of Financial expenditure detailed in Annexure-I. The financial limit for water and electricity charges as per annexure-I is as under:-

S.NO.	RECURRING EXPENDITURE	Amount sanctioned as per norms for every financial year
3	Water & Electricity Charges @Rs.2600/- per month (Subject to actuals)	Rs.31200/-

During the course of audit and the records provided by the Salaam Baalak Trust, it is noticed that the Trust has made overbooking with respect to Water & Electricity charges from the Grant-in-aid on per month basis. The Financial limit Water & Electricity Charges @Rs.2600/- per month. Whereas the Trust has booked the expenditure above the restricted limit. The details are as under:-

s.no.	Paid on	Bill Period	Bill Amount	Amount debited from GIA (A)	Amount admissible (B)	Excess paid (A-B)
1	21.04.2018	09.03.18 to 02.04.18	11490	11490	2600	8890
2.	28.05.2018	03.04.18 to 09.05.18	23860	19710	2600	17110
3	03.08.2019	07.06.19 to 06.07.19	21310	5200	2600	2600
4	27.01.2020	05.12.19 to 09.01.20	13490	7800	2600	5200
5	29.07.2020	NA	56760	8230	2600	5630
6	31.08.2020	NA	15910	5200	2600	2600
7	11.09.2020	07.08.20 to 03.09.20	17170	15600	2600	13000
						55030

Handwritten notes: 1126, 1100, 75

Over booking of Grant-in-Aid exceeding the limit of Rs.2600/- per month in the above mentioned months leading to overbooking of Rs.55030/- may be recovered and adjusted with GIA. Compliance may be shown to next audit.

(8)

(B)

PARA No. 4:- Over booking of Grant-in- Aid Account with respect to Maintenance.

(Ref:- Audit Memo No.5 dt 23.12.2021)

As per sanction order issued by State Child Protection Society, Deptt. Of Women & Child Development, GNCTD vide various letter Numbers for the financial years 2018-19, 2019-20 & 2020-21 in which Grant-in-Aid released to Salaam Baalak Trust(Apna Ghar) for running open shelter. The GIA sanctioned was subject to some conditions with respect of Financial expenditure detailed in Annexure-I. The financial limit for Maintenance charges as per annexure-I is as under:-

S.NO.	RECURRING EXPENDITURE (Avg. number of children-47)	Amount sanctioned as per norms for every financial year
3	Maintenance @Rs.2000/- per child per month (food @Rs.1400/- and Rs.600/- for clothing, medicine, soap, oil etc.)-	Rs.1128000/-

During the course of audit and the records provided by the Salaam Baalak Trust, it is noticed that the Trust has made overbooking with respect to Maintenance (hiring of medical attendant) from the Grant-in-aid on per month basis. The trust is hiring medical attendants for a child care under Rs.600/- per child per month head. As per annexure-I above, the Financial limit for Clothing, medicine, soap, oil etc is Rs.600/-per child per month. Whereas the Trust has booked the expenditure above the restricted limit. The details are as under:-

i) Child Name :Aayan

s.no.	Medical Attendant name hired for the period	No.of days	Amount paid	Amount
1.	01.04.18 to 15.04.18 (Sh. Raju)	15	600x15=9000	9000
2.	16.04.18 to 22.04.18 Sh. Raju)	07	600 x07=4200	4200
3.	30.04.18 (Sh. Barik)	01	200x1=200	200
			Amount debited from GIA (A)	13400
			Amount admissible(B)	600
			Excess paid (A-B)	12800

Handwritten notes: 11/12/26, 100, Family x 2

ii) Child Name :Aayan

s.no.	Medical Attendant name hired for the period	No.of days	Amount paid	Amount
1.	01.05.18 to 04.05.18 (Sh. Vinod)	04	450x4=1800	1800
2.	01.05.2018 (sh.babloo)	01	300x1=300	300
3	02.05.18 to 05.05.18 (Sh. Vinod)	04	450 x04=1800	1800
			Amount debited from GIA (A)	3900
			Amount admissible(B)	600
			Excess paid (A-B)	3300

iii) Child Name :Lucky

s.no.	Medical Attendant name hired for the period	No.of days	Amount paid	Amount
1.	26.10.18 to 29.10.18 (Sh. Shankar)	04	500x4=2000	2000
2.	26.10.18 to 28.10.18 (Sh. Babloo)	03	500 x03=1800	1500
3	22.10.18 to 25.10.18 (Sh. Babloo)	04	500 x04=2000	2000
4	23.10.18 to 25.10.18 (Sh. Babloo)	03	500 x03=1800	1500
			Amount debited from GIA (A)	7000
			Amount admissible(B)	600
			Excess paid (A-B)	6400

iv) Child Name : Rohit

s.no.	Medical Attendant name hired for the period	No.of days	Amount paid	Amount
1.	22.10.18 to 25.10.18 (Sh. Raju)	04	400 x04=1600	1600
2	22.10.18 to 25.10.18 (Sh. Raju)	04	400 x04=1600	1600
3	26.10.18 (Sh. Raju)	01	400x1=400	400
			Amount debited from GIA (A)	3600
			Amount admissible(B)	600
			Excess paid (A-B)	3000

v) Child Name : Rahul

s.no.	Medical Attendant name hired for the period	No.of days	Amount paid	Amount
1	11.02.19 to 19.02.19 (Sh. Raju)	09	400 x09=3600	3600
2	20.02.19 to 24.02.19 (Sh. Babloo)	05	500 x05=2500	2500
3	11.02.19 to 19.02.19 (Sh. Raju)	09	400 x09=3600	3600
4	20.02.19 (Sh. Shankar)	01	500x01=500	500
5	24.02.19 to 25.02.19 (Smt. Pushpa)	02	500 x02=1000	1000
6	25.02.19 (Sh. Raju)	01	400x01=400	400
			Amount debited from GIA (A)	11600
			Amount admissible(B)	600
			Excess paid (A-B)	11000

vi) Child Name : Rahul

s.no.	Medical Attendant name hired for the period	No.of days	Amount paid	Amount
1	20.03.19 to 25.03.19 (Sh. Raju)	06	400 x06=2400	2400
2	19.03.19 to 25.03.19 (Sh. Raju)	07	400 x07=2800	2800
			Amount debited from GIA (A)	5200
			Amount admissible(B)	600
			Excess paid (A-B)	4600

Total of i) to vi) is Rs. 41100/-

Over booking of Grant-In-Aid exceeding the limit of Rs.600/- per month per child in the above mentioned months leading to overbooking of Rs.41100/- may be recovered and adjusted in GIA. Compliance may be shown to next audit.

(VARUN RAHUL)
(IAO/Party No.-II)

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PART III

TEST AUDIT NOTE

NIL


(VARUN RAHAL)
(IAO/Party No.-11)

PART-II

(Current Audit Report 2021-22 to 2024-25)

PARA 1 : Irregularities in tender awarded to M/s Prisha Manpower Solution Private Limited for providing Security Manpower.

(Ref. Observation No. 03 Dated: 07.01.2026)


Salaam Balak Trust for Apna Ghar Open Shelter had made the contract with M/s Prisha Manpower Solution Private Limited for providing security services at the premises of Salaam Balak Trust for Apna Ghar Open Shelter 2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi for a period of 01 year i.e. from 01.04.2024 to 31.03.2025 and the agreement was further extended for a period of one year i.e. w.e.f. 01.04.2025 to 31.03.2026 on the same terms & conditions.

Details of Security Staff :

Name of Centre	Location	Number of Employees
Apna Ghar Open Shelter for Boys	Paharganj	2

Salary breakup of Security Staff:

Sl. No.	Category	S. Guard
1	Minimum wages	11,098/-
2	HRA	5,549/-
3	Gross Salary	16,647/-
4	PF Employer Contribution @ 13%	1,443/-
5	ESIC Employer Contribution @ 3.25%	541/-
6	Sub Total (1)	18,631/-
7	Service Charge	1,655/-
8	Grand Total	20,295/-
9	GST	6,353/-
10	Grant Total	23,948/-

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**Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025**

In view of above contractual obligations, audit reveals the following observations:-

1. The department has been paying service charge @ 8.88% on gross amount whereas in most of the cases of services pertaining to outsource of security and sanitation, procured by different govt. departments, it comes to @3.85% inclusive of GST. The contracts outside GeM, the service charge percentage should be between 3.85% to 7% (as a guideline) for the agency's profit and overheads. The department is required to follow the prevailing market rates also in r/o engaging such services by private entity. Hence, in the instant case, the department has been paying over and above the maximum limit of service charge.
2. As per the above salary breakup, it has been observed that the department has not been paying basic pay as per the minimum wages of Labour Department issued time to time. For instance, wage rate prescribed to semi-skilled in r/o security guards is Rs. 19,825/- as on 01.04.2024 whereas, the department has released the wages @ Rs. 16,647/- (inclusive of HRA) as on 01.04.2024 which is far below the minimum wage rates.
3. The component 'HRA' as per above tabulation is not according to the norms of the minimum wages as issued by the Labour Department, GNCTD time to time on the subject.
4. The department has paying PF @ 13% on Rs. 11,098/- as per above tabulation, which is much below than the basic pay as per minimum wages prescribed by Minimum Wages Payment Act. Whereas, ESI @ 3.25% is paying on Rs. 16,647/- which is inclusive of HRA, which is irregular.
5. The contract was executed without the provisions of EMD / Performance Guarantee of Estimate cost of the contract in order to safeguard the interest of the entity. Further, there is no clause of penalty in case of any loss / contravention of the terms & conditions of the agreement by the vendor.

The department is required to take necessary action on the above discrepancies and take remedial actions after due verification of facts & figures under intimation to audit.





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**Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025**

PARA 2 : Non-remittance of bank interest earned amounting to ₹ 12,426/- in Govt. Account.



(Ref. Observation No. 02 Dated: 07.01.2026)

As Rule 230 (7) of GFR, 2017 stipulates when recurring Grants-in-aid are sanctioned to the same Institution or Organization for the same purpose, the unspent balance of the previous Grant should be taken into account in sanctioning the subsequent Grants. Further as per Rule 230 (8) of GFR 2017, all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future releases.

During the scrutiny of the records, it has been observed that the department has earned interest on GIA sanctioned to Salaam Balak Trust for Apna Ghar Open Shelter but the same has not remitted the bank interest earned thereon in the Govt. Account. Thus, it has been revealed that an additional amount of ₹ 12,426/- has been earned towards interest and the same spent over and above the GIA received in following years as per details given below:-

Name of the Institution	Financial Year	Amount of Interest earned (Rs.)
Salaam Balak Trust for Apna Ghar Open Shelter	2021-22	2,969/-
	2022-23	3,353/-
	2023-24	4,528/-
	2024-25	1,576/-
	Total	12,426/-

The department may take necessary efforts to remit the bank interest earned thereon in the Govt. Account after due verification of facts & figures under intimation to audit.

TEST AUDIT NOTES (TAN)

TAN 1 : **Improper maintenance of Stock Registers.**
(Ref. Observation No. 01 Dated: 07.01.2026)

(I) Physical Verification of Non-Consumable, Consumable Stock.


Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.


On the scrutiny of the registers produced to audit party, it has been observed that **no physical verification of the consumable stock register maintained in the department, has been undertaken during the audit period 2021-22 to 2024-25.**

(II) The following discrepancies have also been noticed:

- a) The mandatory page counting certificate has not been recorded and countersigned by the concerned officer in any of the registers on the first page.
- b) Numerous cutting and over-writing were noticed in the stock registers. Cutting and overwriting should be avoided and if any arises it may be attested by the officer concerned.

Needful may be done and shown to next audit.


12/01/26
(Y. P. SONI)
Consultant
Audit Party No. XV


12/1/26
(H. RADHA DEVI)
Inspecting Audit Officer
Audit Party No. XV

1.

**Salaam Balak Trust for Apna Ghar Open Shelter,
2nd Floor, Gali No. 11, Multani Dhanda, Paharganj, Delhi
Audit Period 2021-2022 to 2024-2025**

Name of AO/IAO : Smt. H. RADHA DEVI
Details of Audit Memos : Salaam Balak Trust for Apna Ghar Open Shelter, 2nd Floor,
Gali No. 11, Multani Dhanda, Paharganj, Delhi

Memo No.	Detail of Para	Details of Recovery (In ₹)	Recovered on the spot (In ₹)	Balance to be recovered (In ₹)	Whether PARA / TAN
1	Improper maintenance of Stock Registers.	0/-	0/-	0/-	TAN 1
2	Non-remittance of bank interest earned amounting to ₹ 12,426/- in Govt. Account.	0/-	0/-	0/-	PARA 2
3	Irregularities in tender awarded to M/s Prisha Manpower Solution Private Limited for providing Security Manpower.	0/-	0/-	0/-	PARA 1
	TOTAL	₹ 0/-	0/-	0/-	

Total Memos issued = 03 + 07(Record Memo)
Memo settled = 0
Audit Paras = 02
TANs = 01

Ju
12/10/26

[Signature]
12/11/26